

**DISTRICT COURT OF THE VIRGIN ISLANDS
DIVISION OF ST. THOMAS AND ST. JOHN**

REEFCO SERVICES, INC.,

Plaintiff,

v.

**GOVERNMENT OF THE VIRGIN ISLANDS
and VIRGIN ISLANDS BUREAU OF
INTERNAL REVENUE,**

Defendants.

Case No. 3:14-cv-0110

ORDER

THIS MATTER is before the Court on partial remand from the Third Circuit Court of Appeals (Case No. 18-3290). On October 7, 2020, the Third Circuit issued an opinion affirming this Court's declaratory and monetary relief ordered on September 28, 2018 (ECF No. 79). The Third Circuit further affirmed in part this Court's November 26, 2018 Memorandum Opinion (ECF No. 96) insofar as the Memorandum Opinion enjoined the Government of the Virgin Islands from collecting excise tax from importers, but not local manufacturers. The Third Circuit, however, vacated the portion of the November 26, 2018 Order requiring this Court's approval of the Government of the Virgin Islands' promulgated rules and regulations, and remanded this matter for further proceedings as to whether the excise tax has been assessed against local manufacturers. On October 29, 2020, the Third Circuit issued its Mandate, making the remanded question ripe for determination.

Accordingly, it is hereby

ORDERED that this matter shall be scheduled for an evidentiary hearing at 10:00 A.M. on December 9, 2020, in St. Thomas Courtroom No. 1. It is further

ORDERED that the Government of the Virgin Islands shall be required to provide proof of compliance with this Court's November 26, 2018 Order. Specifically, the Government of the Virgin Islands must demonstrate that it is assessing the excise tax against local manufactures equally to its assessment against importers.

DATED: November 2, 2020

/s/ Robert A. Molloy
Robert A. Molloy
District Judge